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***Tyler v. Hennepin County, No. 22-166***

Today, the Supreme Court voted 9-0 to hold that, under the Constitution's Takings Clause, when a government initiates a sale of property in order to satisfy the property owner's debt (such as unpaid taxes), and the sale proceeds exceed the amount of the debt, the government must provide a means for the owner to claim the surplus.

**Background:** The Takings Clause of the U.S. Constitution prohibits the government from taking private property for public use "without just compensation." Under Minnesota law, the State can obtain title to a property if the owner is delinquent on her property taxes for a number of years. Once it obtains title, the State may sell the property to recover the tax debt. Minnesota law further allows the State to keep any proceeds in excess of the debt, and the property owner cannot recover that surplus.

Hennepin County, Minnesota, seized 94-year-old Geraldine Tyler's condominium after she failed to pay about \$15,000 in taxes, interest, and penalties for over five years. It then sold the property for \$40,000 and kept the \$25,000 surplus. Tyler sued, alleging that the County's action violated the Constitution's Takings Clause and Excessive Fines Clause. The district court dismissed her claims, and the Eighth Circuit affirmed.

**Issue:** Whether the government violates the Takings Clause by taking and selling a home to satisfy a property owner's debt and keeping surplus funds resulting from the sale.

**Court's Holding:** In a unanimous opinion written by Chief Justice Roberts, the Supreme Court held that Minnesota could not keep the surplus from a forced sale without affording the property owner an opportunity to reclaim the surplus amount. The Court recognized that value in excess of a debt owed by a taxpayer is property protected by the Takings Clause. And the Court concluded that Minnesota's practice of keeping that surplus without offering taxpayers a way to recover it amounts to an unconstitutional taking. The Court also rejected the State's alternative argument that Tyler constructively abandoned her property because, the Court said, the State's tax scheme does not consider the taxpayer's use of the property.

Justice Gorsuch authored a concurrence, joined by Justice Jackson, suggesting that Minnesota's practice could also violate the Constitution's Excessive Fines Clause.

Read the opinion [here](#).